

FIRST REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
CONFERENCE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 233

94TH GENERAL ASSEMBLY

2007

0929S.03T

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## AN ACT

To repeal sections 67.797, 67.1003, 100.050, and 100.059, RSMo, and to enact in lieu thereof seven new sections relating to local taxes.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 67.797, 67.1003, 100.050, and 100.059, RSMo, are  
2 repealed and seven new sections enacted in lieu thereof, to be known as sections  
3 67.113, 67.797, 67.997, 67.1003, 82.875, 100.050, and 100.059, to read as follows:

**67.113. 1. This section shall be known and may be cited as "The  
2 Children's Services Protection Act".**

3 **2. Any city or county which has levied the sales tax under**  
4 **section 67.1775 to provide services for children in need shall reimburse**  
5 **the community children's services fund in an amount equal to the**  
6 **portion of revenue from the tax that is used for or diverted to any**  
7 **redevelopment plan or project approved or adopted after August 28,**  
8 **2007, in any tax increment financing district in any county in this state.**

67.797. 1. When a regional recreational district is organized in only one  
2 county, the executive, as that term is defined in subdivision (4) of section 67.750,  
3 with the advice and consent of the governing body of the county shall appoint a  
4 board of directors for the district consisting of seven persons, chosen from the  
5 residents of the district. Where the district is in more than one county, the  
6 executives, as defined in subdivision (4) of section 67.750, of the counties in the  
7 district [shall], with the advice and consent of the governing bodies of each  
8 county shall, as nearly as practicable, evenly appoint such members and allocate  
9 staggered terms pursuant to subsection 2 of this section, with the county having

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

10 the largest area within the district appointing a greater number of directors if the  
11 directors cannot be appointed evenly. No member of the governing body of the  
12 county or official of any municipal government located within the district shall  
13 be a member of the board and no director shall receive compensation for  
14 performance of duties as a director. Members of the board of directors shall be  
15 citizens of the United States and they shall reside within the district. No board  
16 member shall be interested directly or indirectly in any contract entered into  
17 pursuant to sections 67.792 to 67.799.

18         2. The directors appointed to the regional recreation district shall hold  
19 office for three-year terms, except that of the members first appointed, two shall  
20 hold office for one year, two shall hold office for two years and three shall hold  
21 office for three years. The executives of the counties within the regional  
22 recreational district shall meet to determine and implement a fair allocation of  
23 the staggered terms among the counties, provided that counties eligible to appoint  
24 more than one board member may not appoint board members with identical  
25 initial terms until each of a one-year, two-year and three-year initial term has  
26 been applied to such county. On the expiration of such initial terms of  
27 appointment and on the expiration of any subsequent term, the resulting  
28 vacancies shall be filled by the executives of the respective counties, with the  
29 advice and consent of the respective governing bodies. All vacancies on the board  
30 shall be filled in the same manner for the duration of the term being  
31 filled. Board members shall serve until their successors are named and such  
32 successors have commenced their terms as board members. Board members shall  
33 be eligible for reappointment. Upon the petition of the county executive of the  
34 county from which the board member received his or her appointment, the  
35 governing body of the county may remove any board member for misconduct or  
36 neglect of duties.

37         3. Notwithstanding any other provision of sections 67.750 to 67.799, to the  
38 contrary, after August 28, 2004, in any district located in whole or in part in any  
39 county of the first classification with more than one hundred eighty-four thousand  
40 but less than one hundred eighty-eight thousand inhabitants, upon the expiration  
41 of such initial terms of appointment and on the expiration of any subsequent  
42 term, the resulting vacancies shall be filled by election at the next regularly  
43 scheduled election date throughout the district. In the event that a vacancy  
44 exists before the expiration of a term, the governing body of the county shall  
45 appoint a member for the remainder of the unexpired term. Board members shall

46 be elected for terms of three years. Such elections shall be held according to this  
47 section and the applicable laws of this state. If no person files as a candidate for  
48 election to the vacant office within the applicable deadline for filing as a  
49 candidate, then the governing body of any such county shall appoint a person to  
50 be a member of the board for a term of three years. Any appointed board  
51 members shall be eligible to run for office.

52 4. Directors shall immediately after their appointment meet and organize  
53 by the election of one of their number president, and by the election of such other  
54 officers as they may deem necessary. The directors shall make and adopt such  
55 bylaws, rules and regulations for their guidance and for the government of the  
56 parks, neighborhood trails and recreational grounds and facilities as may be  
57 expedient, not inconsistent with sections 67.792 to 67.799. They shall have the  
58 exclusive control of the expenditures of all money collected to the credit of the  
59 regional recreational fund and of the supervision, improvement, care and custody  
60 of public parks, neighborhood trails, recreational facilities and grounds owned,  
61 maintained or managed by the district. All moneys received for such purposes  
62 shall be deposited in the treasury of the county containing the largest portion of  
63 the district to the credit of the regional recreational fund and shall be kept  
64 separate and apart from the other moneys of such county. Such board shall have  
65 power to purchase or otherwise secure ground to be used for such parks,  
66 neighborhood trails, recreational grounds and facilities, shall have power to  
67 appoint suitable persons to maintain such parks, neighborhood trails and  
68 recreational facilities and administer recreational programs and fix their  
69 compensation, and shall have power to remove such appointees.

70 5. The board of directors may issue debt for the district pursuant to  
71 section 67.798.

72 6. If a county, or a portion of a county, not previously part of any district,  
73 shall enter a district, the executives of the new member county and any previous  
74 member counties shall promptly meet to apportion the board seats among the  
75 counties participating in the enlarged district. All purchases in excess of ten  
76 thousand dollars used in the construction or maintenance of any public park,  
77 neighborhood trail or recreational facility in the regional recreation district shall  
78 be made pursuant to the lowest and best bid standard as provided in section  
79 34.040, RSMo, or pursuant to the lowest and best proposal standard as provided  
80 in section 34.042, RSMo. The board of the district shall have the same discretion,  
81 powers and duties as the commissioner of administration has in sections 34.040

82 and 34.042, RSMo.

83           7. Notwithstanding any other provisions in this section to the  
84 contrary, when a regional recreational district is organized in only one  
85 county on land owned solely by the county, the governing body of the  
86 county shall have exclusive control of the expenditures of all moneys  
87 collected to the credit of the regional recreational fund, and of the  
88 supervision, improvement, care, and custody of public parks,  
89 neighborhood trails, recreational facilities, and grounds owned,  
90 maintained, or managed by the county within the district.

          67.997. 1. The governing body of any county of the third  
2 classification without a township form of government and with more  
3 than eighteen thousand one hundred but fewer than eighteen thousand  
4 two hundred inhabitants may impose, by order or ordinance, a sales tax  
5 on all retail sales made within the county which are subject to sales tax  
6 under chapter 144, RSMo. The tax authorized in this section shall not  
7 exceed one-fourth of one percent, and shall be imposed solely for the  
8 purpose of funding senior services and youth programs provided by the  
9 county. One-half of all revenue collected under this section, less one-  
10 half the cost of collection, shall be used solely to fund any service or  
11 activity deemed necessary by the senior service tax commission  
12 established in this section, and one-half of all revenue collected under  
13 this section, less one-half the cost of collection, shall be used solely to  
14 fund all youth programs administered by an existing county community  
15 task force. The tax authorized in this section shall be in addition to all  
16 other sales taxes imposed by law, and shall be stated separately from  
17 all other charges and taxes. The order or ordinance shall not become  
18 effective unless the governing body of the county submits to the voters  
19 residing within the county at a state general, primary, or special  
20 election a proposal to authorize the governing body of the county to  
21 impose a tax under this section.

22           2. The ballot of submission for the tax authorized in this section  
23 shall be in substantially the following form:

24           Shall ..... (insert the name of the county)  
25 impose a sales tax at a rate of ..... (insert rate of percent) percent,  
26 with half of the revenue from the tax to be used solely to fund senior  
27 services provided by the county and half of the revenue from the tax to  
28 be used solely to fund youth programs provided by the county?

29  YES  NO

30 If you are in favor of the question, place an "X" in the box opposite  
31 "YES". If you are opposed to the question, place an "X" in the box  
32 opposite "NO".

33 If a majority of the votes cast on the question by the qualified voters  
34 voting thereon are in favor of the question, then the tax shall become  
35 effective on the first day of the second calendar quarter immediately  
36 following the approval of the tax or notification to the department of  
37 revenue if such tax will be administered by the department of revenue.  
38 If a majority of the votes cast on the question by the qualified voters  
39 voting thereon are opposed to the question, then the tax shall not  
40 become effective unless and until the question is resubmitted under  
41 this section to the qualified voters and such question is approved by a  
42 majority of the qualified voters voting on the question.

43 3. On or after the effective date of any tax authorized under this  
44 section, the county which imposed the tax shall enter into an  
45 agreement with the director of the department of revenue for the  
46 purpose of collecting the tax authorized in this section. On or after the  
47 effective date of the tax the director of revenue shall be responsible for  
48 the administration, collection, enforcement, and operation of the tax,  
49 and sections 32.085 and 32.087, RSMo, shall apply. All revenue collected  
50 under this section by the director of the department of revenue on  
51 behalf of any county, except for one percent for the cost of collection  
52 which shall be deposited in the state's general revenue fund, shall be  
53 deposited in a special trust fund, which is hereby created and shall be  
54 known as the "Senior Services and Youth Programs Sales Tax Trust  
55 Fund", and shall be used solely for the designated purposes. Moneys in  
56 the fund shall not be deemed to be state funds, and shall not be  
57 commingled with any funds of the state. The director may make  
58 refunds from the amounts in the trust fund and credited to the county  
59 for erroneous payments and overpayments made, and may redeem  
60 dishonored checks and drafts deposited to the credit of such  
61 county. Any funds in the special trust fund which are not needed for  
62 current expenditures shall be invested in the same manner as other  
63 funds are invested. Any interest and moneys earned on such  
64 investments shall be credited to the fund.

65           4. In order to permit sellers required to collect and report the  
66 sales tax to collect the amount required to be reported and remitted,  
67 but not to change the requirements of reporting or remitting the tax,  
68 or to serve as a levy of the tax, and in order to avoid fractions of  
69 pennies, the governing body of the county may authorize the use of a  
70 bracket system similar to that authorized in section 144.285, RSMo, and  
71 notwithstanding the provisions of that section, this new bracket system  
72 shall be used where this tax is imposed and shall apply to all taxable  
73 transactions. Beginning with the effective date of the tax, every  
74 retailer in the county shall add the sales tax to the sale price, and this  
75 tax shall be a debt of the purchaser to the retailer until paid, and shall  
76 be recoverable at law in the same manner as the purchase price. For  
77 purposes of this section, all retail sales shall be deemed to be  
78 consummated at the place of business of the retailer.

79           5. All applicable provisions in sections 144.010 to 144.525, RSMo,  
80 governing the state sales tax, and section 32.057, RSMo, the uniform  
81 confidentiality provision, shall apply to the collection of the tax, and  
82 all exemptions granted to agencies of government, organizations, and  
83 persons under sections 144.010 to 144.525, RSMo, are hereby made  
84 applicable to the imposition and collection of the tax. The same sales  
85 tax permit, exemption certificate, and retail certificate required by  
86 sections 144.010 to 144.525, RSMo, for the administration and collection  
87 of the state sales tax shall satisfy the requirements of this section, and  
88 no additional permit or exemption certificate or retail certificate shall  
89 be required; except that, the director of revenue may prescribe a form  
90 of exemption certificate for an exemption from the tax. All discounts  
91 allowed the retailer under the state sales tax for the collection of and  
92 for payment of taxes are hereby allowed and made applicable to the  
93 tax. The penalties for violations provided in section 32.057, RSMo, and  
94 sections 144.010 to 144.525, RSMo, are hereby made applicable to  
95 violations of this section. If any person is delinquent in the payment  
96 of the amount required to be paid under this section, or in the event a  
97 determination has been made against the person for taxes and penalty  
98 under this section, the limitation for bringing suit for the collection of  
99 the delinquent tax and penalty shall be the same as that provided in  
100 sections 144.010 to 144.525, RSMo.

101           6. The governing body of any county that has adopted the sales

102 tax authorized in this section may submit the question of repeal of the  
103 tax to the voters on any date available for elections for the county. The  
104 ballot of submission shall be in substantially the following form:

105 Shall ..... (insert the name of the county)  
106 repeal the sales tax imposed at a rate of ..... (insert rate of percent)  
107 percent for the purpose of funding senior services and youth programs  
108 provided by the county?

109  YES  NO

110 If you are in favor of the question, place an "X" in the box opposite  
111 "YES". If you are opposed to the question, place an "X" in the box  
112 opposite "NO".

113 If a majority of the votes cast on the question by the qualified voters  
114 voting thereon are in favor of repeal, that repeal shall become effective  
115 on December thirty-first of the calendar year in which such repeal was  
116 approved. If a majority of the votes cast on the question by the  
117 qualified voters voting thereon are opposed to the repeal, then the sales  
118 tax authorized in this section shall remain effective until the question  
119 is resubmitted under this section to the qualified voters and the repeal  
120 is approved by a majority of the qualified voters voting on the question.

121 7. Whenever the governing body of any county that has adopted  
122 the sales tax authorized in this section receives a petition, signed by  
123 ten percent of the registered voters of the county voting in the last  
124 gubernatorial election, calling for an election to repeal the sales tax  
125 imposed under this section, the governing body shall submit to the  
126 voters of the county a proposal to repeal the tax. If a majority of the  
127 votes cast on the question by the qualified voters voting thereon are in  
128 favor of the repeal, the repeal shall become effective on December  
129 thirty-first of the calendar year in which such repeal was approved. If  
130 a majority of the votes cast on the question by the qualified voters  
131 voting thereon are opposed to the repeal, then the sales tax authorized  
132 in this section shall remain effective until the question is resubmitted  
133 under this section to the qualified voters and the repeal is approved by  
134 a majority of the qualified voters voting on the question.

135 8. If the tax is repealed or terminated by any means, all funds  
136 remaining in the special trust fund shall continue to be used solely for  
137 the designated purposes, and the county shall notify the director of the

138 department of revenue of the action at least thirty days before the  
139 effective date of the repeal and the director may order retention in the  
140 trust fund, for a period of one year, of two percent of the amount  
141 collected after receipt of such notice to cover possible refunds or  
142 overpayment of the tax and to redeem dishonored checks and drafts  
143 deposited to the credit of such accounts. After one year has elapsed  
144 after the effective date of abolition of the tax in such county, the  
145 director shall remit the balance in the account to the county and close  
146 the account of that county. The director shall notify each county of  
147 each instance of any amount refunded or any check redeemed from  
148 receipts due the county.

149 **9. Each county imposing the tax authorized in this section shall**  
150 **establish a senior services tax commission to administer the portion of**  
151 **the sales tax revenue dedicated to providing senior services. Such**  
152 **commission shall consist of seven members appointed by the county**  
153 **commission. The county commission shall determine the qualifications,**  
154 **terms of office, compensation, powers, duties, restrictions, procedures,**  
155 **and all other necessary functions of the commission.**

67.1003. 1. The governing body of any city or county, other than a city or  
2 county already imposing a tax on the charges for all sleeping rooms paid by the  
3 transient guests of hotels and motels situated in such city or county or a portion  
4 thereof pursuant to any other law of this state, having more than three hundred  
5 fifty hotel and motel rooms inside such city or county [or]; (1) or a county of the  
6 third classification with a population of more than seven thousand but less than  
7 seven thousand four hundred inhabitants; (2) or a third class city with a  
8 population of greater than ten thousand but less than eleven thousand located in  
9 a county of the third classification with a township form of government with a  
10 population of more than thirty thousand; (3) or a county of the third classification  
11 with a township form of government with a population of more than twenty  
12 thousand but less than twenty-one thousand; (4) or any third class city with a  
13 population of more than eleven thousand but less than thirteen thousand which  
14 is located in a county of the third classification with a population of more than  
15 twenty-three thousand but less than twenty-six thousand; (5) or any city of the  
16 third classification with more than ten thousand five hundred but fewer than ten  
17 thousand six hundred inhabitants; **(6) or any city of the third classification**  
18 **with more than twenty-six thousand three hundred but fewer than**

19 **twenty-six thousand seven hundred inhabitants** may impose a tax on the  
20 charges for all sleeping rooms paid by the transient guests of hotels or motels  
21 situated in the city or county or a portion thereof, which shall be not more than  
22 five percent per occupied room per night, except that such tax shall not become  
23 effective unless the governing body of the city or county submits to the voters of  
24 the city or county at a state general or primary election a proposal to authorize  
25 the governing body of the city or county to impose a tax pursuant to this  
26 section. The tax authorized by this section shall be in addition to the charge for  
27 the sleeping room and shall be in addition to any and all taxes imposed by law  
28 and the proceeds of such tax shall be used by the city or county solely for the  
29 promotion of tourism. Such tax shall be stated separately from all other charges  
30 and taxes.

31 2. Notwithstanding any other provision of law to the contrary, the tax  
32 authorized in this section shall not be imposed in any city or county already  
33 imposing such tax pursuant to any other law of this state, except that cities of the  
34 third class having more than two thousand five hundred hotel and motel rooms,  
35 and located in a county of the first classification in which and where another tax  
36 on the charges for all sleeping rooms paid by the transient guests of hotels and  
37 motels situated in such county is imposed, may impose the tax authorized by this  
38 section of not more than one-half of one percent per occupied room per night.

39 3. The ballot of submission for the tax authorized in this section shall be  
40 in substantially the following form:

41 Shall (insert the name of the city or county) impose a tax on the charges  
42 for all sleeping rooms paid by the transient guests of hotels and motels situated  
43 in (name of city or county) at a rate of (insert rate of percent) percent for the sole  
44 purpose of promoting tourism?

45  YES  NO

46 4. As used in this section, "transient guests" means a person or persons  
47 who occupy a room or rooms in a hotel or motel for thirty-one days or less during  
48 any calendar quarter.

**82.875. 1. The governing body of any home rule city with more  
2 than one hundred thirteen thousand two hundred but fewer than one  
3 hundred thirteen thousand three hundred inhabitants may impose, by  
4 order or ordinance, a sales tax on all retail sales made within the city  
5 which are subject to sales tax under chapter 144, RSMo. The tax  
6 authorized in this section shall not exceed one percent of the gross**

7 receipts of such retail sales, may be imposed in increments of one-  
8 eighth of one percent, and shall be imposed solely for the purpose of  
9 funding police services provided by the police department of the  
10 city. The tax authorized in this section shall be in addition to all other  
11 sales taxes imposed by law, and shall be stated separately from all  
12 other charges and taxes.

13         2. No such order or ordinance adopted under this section shall  
14 become effective unless the governing body of the city submits to the  
15 voters residing within the city at a state general, primary, or special  
16 election a proposal to authorize the governing body of the city to  
17 impose a tax under this section. If a majority of the votes cast on the  
18 question by the qualified voters voting thereon are in favor of the  
19 question, then the tax shall become effective on the first day of the  
20 second calendar quarter after the director of revenue receives  
21 notification of adoption of the local sales tax. If a majority of the votes  
22 cast on the question by the qualified voters voting thereon are opposed  
23 to the question, then the tax shall not become effective unless and until  
24 the question is resubmitted under this section to the qualified voters  
25 and such question is approved by a majority of the qualified voters  
26 voting on the question.

27         3. All revenue collected under this section by the director of the  
28 department of revenue on behalf of any city, except for one percent for  
29 the cost of collection which shall be deposited in the state's general  
30 revenue fund, shall be deposited in a special trust fund, which is  
31 hereby created and shall be known as the "City Police Services Sales  
32 Tax Fund", and shall be used solely for the designated  
33 purposes. Moneys in the fund shall not be deemed to be state funds,  
34 and shall not be commingled with any funds of the state. The director  
35 may make refunds from the amounts in the trust fund and credited to  
36 the city for erroneous payments and overpayments made, and may  
37 redeem dishonored checks and drafts deposited to the credit of such  
38 city. Any funds in the special trust fund which are not needed for  
39 current expenditures shall be invested in the same manner as other  
40 funds are invested. Any interest and moneys earned on such  
41 investments shall be credited to the fund.

42         4. The governing body of any city that has adopted the sales tax  
43 authorized in this section may submit the question of repeal of the tax

44 to the voters on any date available for elections for the city. If a  
45 majority of the votes cast on the question by the qualified voters voting  
46 thereon are in favor of the repeal, that repeal shall become effective on  
47 December thirty-first of the calendar year in which such repeal was  
48 approved. If a majority of the votes cast on the question by the  
49 qualified voters voting thereon are opposed to the repeal, then the sales  
50 tax authorized in this section shall remain effective until the question  
51 is resubmitted under this section to the qualified voters and the repeal  
52 is approved by a majority of the qualified voters voting on the question.

53       5. Whenever the governing body of any city that has adopted the  
54 sales tax authorized in this section receives a petition, signed by a  
55 number of registered voters of the city equal to at least two percent of  
56 the number of registered voters of the city voting in the last  
57 gubernatorial election, calling for an election to repeal the sales tax  
58 imposed under this section, the governing body shall submit to the  
59 voters of the city a proposal to repeal the tax. If a majority of the votes  
60 cast on the question by the qualified voters voting thereon are in favor  
61 of the repeal, the repeal shall become effective on December thirty-first  
62 of the calendar year in which such repeal was approved. If a majority  
63 of the votes cast on the question by the qualified voters voting thereon  
64 are opposed to the repeal, then the sales tax authorized in this section  
65 shall remain effective until the question is resubmitted under this  
66 section to the qualified voters and the repeal is approved by a majority  
67 of the qualified voters voting on the question.

68       6. If the tax is repealed or terminated by any means, all funds  
69 remaining in the special trust fund shall continue to be used solely for  
70 the designated purposes, and the city shall notify the director of the  
71 department of revenue of the action at least ninety days before the  
72 effective date of the repeal and the director may order retention in the  
73 trust fund, for a period of one year, of two percent of the amount  
74 collected after receipt of such notice to cover possible refunds or  
75 overpayment of the tax and to redeem dishonored checks and drafts  
76 deposited to the credit of such accounts. After one year has elapsed  
77 after the effective date of abolition of the tax in such city, the director  
78 shall remit the balance in the account to the city and close the account  
79 of that city. The director shall notify each city of each instance of any  
80 amount refunded or any check redeemed from receipts due the city.

100.050. 1. Any municipality proposing to carry out a project for  
2 industrial development shall first, by majority vote of the governing body of the  
3 municipality, approve the plan for the project. The plan shall include the  
4 following information pertaining to the proposed project:

5 (1) A description of the project;

6 (2) An estimate of the cost of the project;

7 (3) A statement of the source of funds to be expended for the project;

8 (4) A statement of the terms upon which the facilities to be provided by  
9 the project are to be leased or otherwise disposed of by the municipality; and

10 (5) Such other information necessary to meet the requirements of sections  
11 100.010 to 100.200.

12 2. If the plan for the project is approved after August 28, 2003, and the  
13 project plan involves issuance of revenue bonds or involves conveyance of a fee  
14 interest in property to a municipality, the project plan shall additionally include  
15 the following information:

16 (1) A statement identifying each school district, junior college district,  
17 county, or city affected by such project except property assessed by the state tax  
18 commission pursuant to chapters 151 and 153, RSMo;

19 (2) The most recent equalized assessed valuation of the real property and  
20 personal property included in the project, and an estimate as to the equalized  
21 assessed valuation of real property and personal property included in the project  
22 after development;

23 (3) An analysis of the costs and benefits of the project on each school  
24 district, junior college district, county, or city; and

25 (4) Identification of any payments in lieu of taxes expected to be made by  
26 any lessee of the project, and the disposition of any such payments by the  
27 municipality.

28 3. If the plan for the project is approved after August 28, 2003, any  
29 payments in lieu of taxes expected to be made by any lessee of the project shall  
30 be applied in accordance with this section. The lessee may reimburse the  
31 municipality for its actual costs of issuing the bonds and administering the plan.  
32 All amounts paid in excess of such actual costs shall, immediately upon receipt  
33 thereof, be disbursed by the municipality's treasurer or other financial officer to  
34 each school district, junior college district, county, or city in proportion to the  
35 current ad valorem tax levy of each school district, junior college district, county,  
36 or city; however, in any county of the first classification with more than

37 ninety-three thousand eight hundred but fewer than ninety-three thousand nine  
38 hundred inhabitants, **or any county of the first classification with more**  
39 **than one hundred thirty-five thousand four hundred but fewer than one**  
40 **hundred thirty-five thousand five hundred inhabitants**, if the plan for the  
41 project is approved after May 15, 2005, such amounts shall be disbursed by the  
42 municipality's treasurer or other financial officer to each affected taxing entity  
43 in proportion to the current ad valorem tax levy of each affected taxing entity.

100.059. 1. The governing body of any municipality proposing a project  
2 for industrial development which involves issuance of revenue bonds or involves  
3 conveyance of a fee interest in property to a municipality shall, not less than  
4 twenty days before approving the plan for a project as required by section  
5 100.050, provide notice of the proposed project to the county in which the  
6 municipality is located and any school district that is a school district, junior  
7 college district, county, or city; however, in any county of the first classification  
8 with more than ninety-three thousand eight hundred but fewer than ninety-three  
9 thousand nine hundred inhabitants, **or any county of the first classification**  
10 **with more than one hundred thirty-five thousand four hundred but**  
11 **fewer than one hundred thirty-five thousand five hundred inhabitants**,  
12 if the plan for the project is approved after May 15, 2005, such notice shall be  
13 provided to all affected taxing entities in the county. Such notice shall include  
14 the information required in section 100.050, shall state the date on which the  
15 governing body of the municipality will first consider approval of the plan, and  
16 shall invite such school districts, junior college districts, counties, or cities to  
17 submit comments to the governing body and the comments shall be fairly and  
18 duly considered.

19 2. Notwithstanding any other provisions of this section to the contrary,  
20 for purposes of determining the limitation on indebtedness of local government  
21 pursuant to section 26(b), article VI, Constitution of Missouri, the current  
22 equalized assessed value of the property in an area selected for redevelopment  
23 attributable to the increase above the total initial equalized assessed valuation  
24 shall be included in the value of taxable tangible property as shown on the last  
25 completed assessment for state or county purposes.

26 3. The county assessor shall include the current assessed value of all  
27 property within the school district, junior college district, county, or city in the  
28 aggregate valuation of assessed property entered upon the assessor's book and  
29 verified pursuant to section 137.245, RSMo, and such value shall be utilized for

30 the purpose of the debt limitation on local government pursuant to section 26(b),  
31 article VI, Constitution of Missouri.

32 4. This section is applicable only if the plan for the project is approved  
33 after August 28, 2003.

✓

Unofficial

Bill

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